POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention

ELECTRONIC FORM SYSTEM AND METHOD

THEREOF

First Named Applicant : Attorney Docket Number :

Jenny Wang VIAP0109USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Winston Hsu

Signature: /Winston Hsu/ Date: 2004-08-28